

**BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION**  
**ASSESSMENT APPEALS COMMISSION**

Appeal of:	CROWN AMERICAN PROPERTIES	)	
	Map 18CC, Parcel 485.25	)	
	Map 19CA, Parcel 485.29	)	Anderson
	Map 19CB, Parcel 485.00	)	County
	Map 19CB, Parcel 485.33	)	
	Commercial Tangible Personal Property	)	
	Tax Year 2002 & 2003	)	

**FINAL DECISION AND ORDER**

**Statement of the case**

The taxpayer has appealed from the initial decision and order of the administrative judge, who affirmed the original assessment of the subject property as follows for tax year 2002:

Parcel	Total value	Assessment
Parcel 485.25	\$16,500	\$6,600
Parcel 485.29	\$189,300	\$75,720
Parcel 485.00	\$14,576,400	\$5,830,560
Parcel 485.33	\$1,198,600	\$479,440

The assessor appealed the initial decision and order as to tax year 2003, the administrative judge having recommended a reduction for that year as follows:

Parcel	Total value	Assessment
Parcel 485.00	\$7,892,900	\$3,157,160

The appeal was heard in Knoxville on March 22, 2006, before Commission members Stokes (presiding), Brooks, Gilliam<sup>1</sup>, and Ledbetter. The taxpayer was represented by its attorney Scott Hurley, and the assessor was represented by David Clark, Anderson County Attorney.

**Findings of fact and conclusions of law**

The subject property is the Oak Ridge Mall, sitting on a parcel of approximately 67.83 acres, and including a stand-alone movie theater and a small strip shopping center, located near S. Illinois Avenue and Rutgers Avenue in Oak Ridge. The mall was converted from a strip center to its present configuration in 1991, and most of the current improvements were constructed or renovated in 1991. The property has suffered from vacancies in rental of the small (nonanchor) portions of the property almost since its inception, and the primary issue in these appeals has been how to account for this problem in the valuations for property tax purposes.

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<sup>1</sup> Mr. Gilliam sat as an alternate for an absent member, pursuant to Tenn. Code Ann. §4-5-302.



The parties have stipulated before the Commission regarding the property value for tax year 2002, in the amount of \$14,065,000 for all parcels combined. The parties further stipulated that for tax year 2003, they would stand on the proof offered before the administrative judge for purposes of the hearing before the Commission, and submit the case for disposition on that basis. The assessor was motivated in this regard by the unavailability of an appraiser witness, but conceded that the matter had been continued previously at the assessor's request and that further delay before the Commission was not the wish of either party.

The Commission finds that apart from the stipulated value for tax year 2002, there is no basis in the record to disturb the recommendation of the administrative judge.

#### ORDER

It is therefore ORDERED, that the initial decision and order of the administrative judge is modified for tax year 2002 as follows:

Parcel	Total value	Assessment
Parcel 485.25	\$16,500	\$6,600
Parcel 485.29	\$189,300	\$75,720
Parcel 485.00	\$12,660,600	\$5,064,240
Parcel 485.33	\$1,198,600	\$479,440

For tax year 2003, the value of the subject property is determined as follows:

Parcel	Total value	Assessment
Parcel 485.25	\$16,500	\$6,600
Parcel 485.29	\$189,300	\$75,720
Parcel 485.00	\$7,892,900	\$3,157,160
Parcel 485.33	\$1,198,600	\$479,440

This order is subject to:

1. Reconsideration by the Commission, in the Commission's discretion.

Reconsideration must be requested in writing, stating specific grounds for relief and the request must be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.

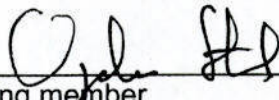
2. Review by the State Board of Equalization, in the Board's discretion. This review must be requested in writing, state specific grounds for relief, and be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.



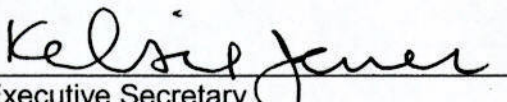
3. Review by the Chancery Court of Davidson County or other venue as provided by law. A petition must be filed within sixty (60) days from the date of the official assessment certificate which will be issued when this matter has become final.

Requests for stay of effectiveness will not be accepted.

DATED: Apr. 11, 2006

  
Presiding member

ATTEST:

  
Executive Secretary

cc: Mr. Scott Hurley, Esq.  
Mr. Vernon Long, Assessor  
Mr. David Clark, Esq.